ID: CCA_2010061014441241 Number: **201028036** Release Date: 7/16/2010

Office:

UILC: 3121.01-01

From:

Sent: Thursday, June 10, 2010 2:44:16 PM

To: Cc:

Subject: 941X case

We looked at the materials you sent. There seems to be a conflict in how the ER presents the settlement terms and what they actually were, in terms of ER's knowledge of who got what. On the basis of what we have, I would say the ER remained liable for the ER share of FICA taxes and the fact that it settled with another federal agency for other legal violations for a "total amount" does not eliminate it's liability.

I mentioned to that we may want to reach out to the other federal agency b/c I know the TP contacted them as well.